

Analisis Penerapan Ketentuan Pendaftaran Wajib Pajak Badan Secara Elektronik Melalui Notaris Ditinjau Dari Asas Ease Of Administration (Studi di Wilayah Jabodetabek) = Analysis of the Application of the Provision of Corporate Taxpayer Registration Electronically through Notary (Study in Jabodetabek Region)

Ali Abdurrahman, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=9999920535831&lokasi=lokal>

Abstrak

Dalam upaya menerapkan target pemerintah untuk meningkatkan peringkat dalam Ease Of Doing Business (EODB), pemerintah melalui Direktorat Jenderal Pajak menerbitkan PER-17/PJ/2017 mengenai pendaftaran Wajib Pajak badan secara elektronik melalui Notaris. Penelitian ini bertujuan untuk menganalisis penerapan ketentuan pendaftaran Wajib Pajak Badan secara elektronik melalui Notaris ditinjau dari asas ease of administration. Penelitian ini menggunakan pendekatan kuantitatif, dengan teknik pengumpulan data melalui survey. Hasil dari penelitian ini adalah sebanyak 75% responden menyatakan bahwa penerapan ketentuan ini telah sesuai dengan asas ease of administration yaitu telah memenuhi asas efficiency, simplicity, certainty, dan convenience. Namun, peneliti menyarankan bahwa masih ada hal yang perlu diperhatikan oleh Direktorat Jenderal Pajak yaitu mengimbau kembali Notaris yang belum menjalankan ketentuan ini agar segera menjalankan ketentuan ini serta Direktorat Jenderal Pajak mengevaluasi kembali mengenai Wajib Pajak atau Notaris harus datang ke Kantor Pelayanan Pajak ketika ada masalah dalam pengisian e-registration.

.....n an effort to apply the government's target to increase rating in the Ease of Doing Business (EODB), the government through the Direktorat Jenderal Pajak issued PER-17 /PJ /2017 regarding the registration of corporate taxpayers electronically through Notary. This research aims to analyze the application of the provision of Corporate Taxpayer registration electronically through Notary viewed from the principle ease of administration. This research uses quantitative approach, with data collection technique through survey. The result of this research is 75% of respondents stated that the application of this provision has been suitable with the principle of ease of administration that has fulfilled the principle of efficiency, simplicity, certainty, and convenience. However, there is still something to be noticed by the Direktorat Jenderal Pajak that is to appeal to the Notary who has not enforced this provision to immediately enforce this provision and the Direktorat Jenderal Pajak re-evaluate the Corporate Taxpayer or the Notary must come to the Kantor Pelayan Pajak when there is a problem in charging e-registration.